

# The Gazette of India



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## PART II—Section 3

**Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than Chief Commissioners).**

### MINISTRY OF HOME AFFAIRS

#### NOTIFICATION

*New Delhi, the 1st April, 1950*

**S. R. O. 1.**—In exercise of the powers conferred by section 7 of the Delhi Laws Act, 1912 (XIII of 1912) and in supersession of the notifications of the Government of India in the late Home Department No. 178/89-Judicial, dated the 9th November, 1939 and in the late Finance Department No. F.2(1)-B/46, dated the 2nd March, 1946, the Central Government is pleased to extend to the State of Delhi the United Provinces Entertainment and Betting Tax, Act 1937 (U.P. Act VIII of 1937) as in force, in the State of Uttar Pradesh at the date of this notification, subject to the following modifications, namely:—

1. All references to the United Provinces shall be construed as references to the State of Delhi and all references to "Government", "Government of the United Provinces" and "State Government" unless otherwise expressly provided shall be construed as references to the Chief Commissioner.
2. For sub-section (3) of section 1, the following shall be substituted:—  
“(8) It shall come into force on the first April, 1950.”
3. In sub-section (5) of section 2, for the words "United Provinces Government Gazette" the words "Gazette of India" shall be substituted
4. For sub-section (1) of section 3, the following shall be substituted —  
“3 (1) There shall be levied and paid to the Central Government on all payments for admission to any entertainment, a tax (hereinafter referred to as entertainment tax) at the following rate, namely:—

Where the payment, excluding the amount of the tax—

Exceeds two annas but does not exceed three annas,	Three pice,
Exceeds three annas but does not exceed four annas,	One anna,
Exceeds four annas but does not exceed eight annas,	Two annas,
Exceeds eight annas, but does not exceed one rupee,	Four annas,

Exceeds one rupee, but does not exceed two rupees, . . .	Eight annas,
Exceeds two rupees, but does not exceed three rupees, . . .	Twelve annas,
Exceeds three rupees, but does not exceed four rupees, . . .	One rupee,
Exceeds four rupees, but does not exceed five rupees . . .	One rupee four annas,
Exceeds five rupees, but does not exceed six rupees . . .	One rupee, ten annas,
Exceeds six rupees eight annas, but does not exceed ten rupees,	Two rupees eight annas
For every five rupees or part thereof in excess of the first ten rupees in addition to the payment on the first ten rupees . . .	One rupee four annas.

5. In sub-section (1) of section 4 for the word "Government" the words "Central Government" shall be substituted.

6. For section 11, the following shall be substituted —

"11 (1) There shall be charged, levied and paid to the Central Government out of all moneys paid into any totalizator by way of stakes or bets, a tax, hereinafter referred to as the totalizator tax, at five per cent or such higher percentage, not exceeding ten per cent, as the Chief Commissioner may from time to time prescribe

(2) The totalizator tax shall be received by the stewards of the race meeting on behalf of the Central Government and on such payment, the payment shall be deemed to have been made to the Central Government.

7. For sub-section (1) of section 14, the following shall be substituted —

"14 (i) There shall be charged, levied and paid to the Central Government on all moneys paid or agreed to be paid as a bet to a licensed bookmaker by a backer in an enclosure set apart on any race, a tax on backers (hereinafter referred to as the betting tax) at five per cent. or such higher percentage not exceeding ten per cent., as the Chief Commissioner may from time to time prescribe of all moneys paid or agreed to be paid by backer to licensed bookmaker on account of a bet laid by the backer in each race with the bookmaker."

8. For the Schedule to the said Act, the following Schedule shall be substituted, namely:—

#### THE SCHEDULE

All Municipal, Cantonment and Notified Areas in the State of Delhi".

(No. 20/2/50-Judl.)

E. C. GAYNOR, Dy. Secy.